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April 8, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Yuko KAMAMURA, Yoshirou IDE, Chiharu KARITA,
Iori NAKAHARA, Takashi MURAI, Osamu FUJII and
Hiroki MIZUNO
SUPERFINISHING MACHINE, SUPERFINISHING METHOD, ROLLING
ELEMENT AND ROLLING BEARING
Assignee: **NSK LTD.**
Our Ref. Q80982



Dear Sir:

Attached hereto is the application identified above comprising twenty-nine (29) sheets of the specification, including the claims and abstract, ten (10) sheets of drawings, two (2) sheets of a drawing legend, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

| | | | | | | | | | | |
|---------------------------|-----------|---|-----------|---|-------------------|---|---------|---|-------------------|-----------------|
| Total claims | <u>11</u> | - | <u>20</u> | = | <u> </u> | x | \$18.00 | = | <u> </u> | \$0.00 |
| Independent claims | <u>2</u> | - | <u>3</u> | = | <u> </u> | x | \$86.00 | = | <u> </u> | \$0.00 |
| Base Fee | | | | | | | | | | \$770.00 |
| TOTAL FILING FEE | | | | | | | | | | \$770.00 |
| Recordation of Assignment | | | | | | | | | | \$40.00 |
| TOTAL FEE | | | | | | | | | | \$810.00 |

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



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Priority is claimed from:

| <u>Country</u> | <u>Application No</u> | <u>Filing Date</u> |
|----------------|-----------------------|--------------------|
| Japan | 2003-105275 | April 9, 2003 |
| Japan | 2004-047764 | February 24, 2004 |

The priority documents are enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By:

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